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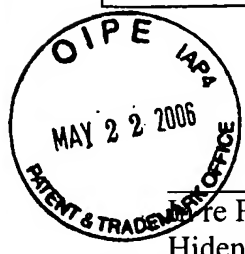
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Dated: 5-22-06 Signature: *Georgina Mejias*
(Georgina Mejias)

Docket No.: 544782000300
(PATENT)

Client Reference No.: 25291/03R01100/US



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re Patent Application of:
Hidenori MORIMOTO

Application No.: 10/821,457

Confirmation No.: 1336

Filed: April 8, 2004

Art Unit: 2822

For: MEMORY CELL, MEMORY DEVICE AND
MANUFACTURING METHOD OF MEMORY
CELL

Examiner: K. Rose

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

This is in response to the non-final Office Action dated January 20, 2006 (Paper No. 20060118), for which a response was due on April 20, 2006. Filed herewith is a Petition and fee for a one month(s) extension of time, thereby extending the deadline for response to May 20, 2006. Since May 20, 2006 is a Saturday, this response was filed on Monday, May 22, 2006. Accordingly, this response is timely filed. Reconsideration and allowance of the pending claims, as amended, in light of the remarks presented herein are respectfully requested.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 12 of this paper.